

**Governmental Funds
Consolidated Operating and Capital Budget Summary Statement
Fiscal Year Ending December 31, 2024**

Description	2022				2023				2024			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed			
Revenues:												
Taxes:												
Ad Valorem taxes	\$ 30,335,030	\$ 34,364,000	\$ 34,364,000	\$ 33,657,524	\$ 1,070,527	\$ 34,728,051	1.06%	\$ 39,959,000	15.06%			
Sales taxes	44,100,140	41,065,674	41,065,674	17,928,285	24,091,120	42,019,405	2.32%	42,069,525	0.12%			
Other taxes	1,530,773	1,342,000	1,342,000	260,580	1,249,920	1,510,500	12.56%	1,340,000	-11.29%			
Licenses and permits	1,424,083	1,412,250	1,412,250	1,279,228	166,522	1,445,750	2.37%	1,387,350	-4.04%			
Intergovernmental revenues	19,885,418	29,652,541	56,872,828	6,115,512	27,136,119	33,251,631	-41.53%	34,710,066	4.39%			
Fees, charges, and commissions	1,172,720	899,850	899,850	277,058	551,216	828,274	-7.95%	978,500	18.14%			
Fines and forfeitures	1,014,959	763,750	763,750	898,010	738,786	1,636,795	114.31%	1,325,500	-19.02%			
Investment earnings	2,168,090	948,390	948,390	2,906,614	3,160,782	6,067,396	539.76%	5,906,845	-2.65%			
Miscellaneous	4,598,423	1,054,493	1,054,493	575,990	502,138	1,078,128	2.24%	1,046,597	-2.92%			
Total Revenues	106,229,646	111,502,948	138,723,235	63,898,801	58,667,130	122,565,930		128,723,383				
Expenditures:												
Personal Services	33,615,984	40,744,827	40,744,827	17,512,126	21,366,595	38,878,707	-4.58%	43,734,829	12.49%			
Operating Services	22,419,438	19,294,741	19,777,288	8,341,239	12,949,662	21,290,888	7.65%	22,198,179	4.26%			
Materials & Supplies	5,926,346	6,220,162	6,220,162	2,634,793	3,810,852	6,445,643	3.63%	6,909,203	7.19%			
Other Charges	481,536	858,527	943,538	243,965	632,246	876,208	-7.14%	870,763	-0.62%			
Debt Service	2,129,757	2,679,903	2,679,903	2,090,226	588,546	2,678,770	-0.04%	4,296,480	60.39%			
Capital Outlay	21,385,696	140,249,078	184,007,266	11,593,691	60,961,999	72,555,689	-60.57%	134,579,109	85.48%			
Intergovernmental	4,945,195	13,863,089	20,690,912	1,780,152	11,908,727	13,688,878	-33.84%	16,293,726	19.03%			
Total Expenditures	90,903,952	223,910,327	275,063,896	44,196,192	112,218,627	156,414,783		228,882,289				
Excess (Deficiency) of Revenues Over Expenditures	15,325,694	(112,407,379)	(136,340,661)	19,702,609	(53,551,497)	(33,848,853)		(100,158,906)				
Other Financing Sources (Uses):												
Transfer in	36,034,123	40,005,087	45,226,331	2,291,321	22,811,920	25,103,241	-44.49%	27,989,679	11.50%			
Transfer out	(37,933,472)	(40,802,088)	(46,023,332)	(1,432,824)	(25,865,326)	(27,298,150)	-40.69%	(28,030,009)	2.68%			
Proceeds from the sale of assets	266,277	181,000	181,000	207,727	95,294	303,020	67.41%	201,000	-33.67%			
Compensation for Loss/Damaged Assets	-	-	-	850	40,000	40,850	0.00%	-	-100.00%			
Bond Proceeds	32,056,951	-	-	-	-	-	0.00%	-	0.00%			
Total Other Financing Sources	30,423,879	(616,001)	(616,001)	1,067,074	(2,918,112)	(1,851,039)		160,670				
Net change in Fund Balance	45,749,573	(113,023,380)	(136,956,662)	20,769,683	(56,469,609)	(35,699,892)		(99,998,236)				
Fund Balance - Beginning	110,508,399	131,029,457	156,257,972			156,257,972		120,558,080				
Fund Balance - Ending	\$ 156,257,972	\$ 18,006,077	\$ 19,301,310			\$ 120,558,080		\$ 20,559,844				

BUDGET ORDINANCE & SUMMARY

Exhibit B

**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2024**

Description	2022				2023				2024	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
Operating revenues										
Ad Valorem Taxes	\$ 3,454,729	\$ 3,913,000	\$ 3,913,000	\$ 3,833,094	\$ 143,097	\$ 3,976,191	1.61%	\$ 4,762,000	19.76%	
Charges for services	26,304,802	28,544,763	28,544,763	12,370,004	14,861,465	27,231,469	-4.60%	28,343,984	4.09%	
Connection and service fees	561,323	384,548	384,548	239,301	175,137	414,438	7.77%	414,881	0.11%	
Delinquent charges	520,318	420,000	420,000	209,408	352,536	561,944	33.80%	584,422	4.00%	
Intergovernmental revenues	5,557,576	-	-	150,000	-	150,000	0.00%	-	-100.00%	
Non-employer contributions	99,017	-	-	-	-	-	0.00%	-	0.00%	
OPEB Contributions	244,515	-	-	-	-	-	0.00%	-	0.00%	
Miscellaneous	1,845,502	28,500	28,500	13,195	22,305	35,500	0.00%	34,500	-2.82%	
Total Operating revenues	38,587,782	33,290,811	33,290,811	16,815,002	15,554,540	32,369,542	24.56%	34,139,787		
Operating expenses										
Personal Services	9,577,555	14,353,758	14,353,758	6,077,947	7,417,426	13,495,367	-5.98%	15,380,330	13.97%	
Operating Services	10,233,779	10,727,143	10,727,143	4,088,280	6,881,230	10,969,508	2.26%	12,188,034	11.11%	
Material & Supplies	2,214,042	4,092,792	4,092,792	1,659,192	2,010,761	3,669,952	-10.33%	2,937,689	-19.95%	
Other Charges	7,149,887	7,556,387	7,556,387	28,062	7,254,114	7,282,176	-3.63%	7,499,896	2.99%	
Debt Service	120	-	-	-	-	-	0.00%	-	0.00%	
Intergovernmental	384,865	415,918	415,918	112,779	321,707	434,486	4.46%	444,906	2.40%	
Total Operating expenses	29,560,248	37,145,998	37,145,998	11,966,260	23,885,238	35,851,489		38,450,855		
Operating Income (loss)	9,027,534	(3,855,187)	(3,855,187)	4,848,742	(8,330,698)	(3,481,947)		(4,311,068)		
Non-operating revenues (expenses)										
Investment earnings	517,705	118,750	118,750	708,816	695,507	1,404,323	1082.59%	1,305,909	-7.01%	
Proceeds/(Loss) on sale of Assets	90,907	2,100,758	2,100,758	4,671	50,329	55,000	-97.38%	35,000	-36.36%	
Amortication - Expense	(1,132)	(1,132)	(1,132)	-	(1,132)	(1,132)	0.00%	(1,132)	0.00%	
Bond interest and paying agent fees	(551,957)	(557,175)	(557,175)	(312,238)	(1,081,686)	(1,393,924)	150.18%	(1,776,179)	27.42%	
Total Non-operating revenues (expenses)	55,523	1,661,201	1,661,201	401,249	(336,982)	64,267		(436,402)		
Income (loss) before contributions and transfers	9,083,057	(2,193,986)	(2,193,986)	5,249,991	(8,667,680)	(3,417,680)	55.77%	(4,747,470)	38.91%	
Issuance of Bond	-	3,500,000	3,500,000	-	1,800,000	1,800,000	-48.57%	6,260,000	247.78%	
Transfer in	1,574,000	1,922,000	1,922,000	(140,000)	1,821,000	1,681,000	-12.54%	1,884,000	12.08%	
Transfer out	(1,220,575)	(1,086,000)	(1,086,000)	-	(1,223,718)	(1,223,718)	12.68%	(1,266,000)	3.46%	
Change in Net Position	9,436,482	2,142,014	2,142,014	-	(1,160,398)	(1,160,398)		2,130,530		
Total net position - Beginning	108,902,476	121,609,130	121,609,130			118,338,958	-2.69%	117,178,560	-0.98%	

Proprietary Funds (Continued)
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Total net position - Beginning as restated	108,902,476	121,609,130	121,609,130			118,338,958	-2.69%	117,178,560	-0.98%	
Total net position - Ending	\$ 118,338,958	\$ 123,751,144	\$ 123,751,144			\$ 117,178,560		\$ 119,309,090		
Net investment in capital assets	\$ 89,536,008	\$ 86,264,564	\$ 86,264,564			\$ 85,361,990		\$ 88,473,043		
Restricted for debt service	3,394,508	2,488,298	2,488,298			2,965,846		2,968,588		
Restricted for capital projects	15,440,813	17,884,311	17,884,311			13,463,649		18,880,392		
Unrestricted	\$ 9,967,629	\$ 17,113,971	\$ 17,113,971			\$ 15,387,075		\$ 8,987,067		